



General Assembly

January Session, 2001

Amendment

LCO No. 7126

Offered by:

SEN. SULLIVAN, 5th Dist.

SEN. JEPSEN, 27th Dist.

SEN. LOONEY, 11th Dist.

SEN. CIOTTO, 9th Dist.

To: Subst. Senate Bill No. 1333

File No. 321

Cal. No. 246

***"AN ACT CONCERNING WAIVERS OF DEADLINES FOR CERTAIN
PROPERTY TAX EXEMPTION APPLICANTS AND VALIDATION OF
THE TOWN OF GREENWICH'S REVALUATION."***

1 Strike section 3 in its entirety and insert the following in lieu thereof:

2 "Sec. 3. Notwithstanding the provisions of subparagraph (B) of
3 subdivision (72) of section 12-81 of the general statutes, any person
4 otherwise eligible for a 1999 grand list exemption pursuant to said
5 subdivision in the city of Newington except that such person failed to
6 file the required exemption application within the time period
7 prescribed, shall be regarded as having filed said application in a
8 timely manner if such person files said application not later than thirty
9 days after the effective date of this section and pays the late filing fee
10 pursuant to section 12-81k of the general statutes. Upon confirmation
11 of the receipt of such fee and verification of the exemption eligibility of
12 the machinery and equipment included in such application, the

13 assessor shall approve the exemption for such property. If taxes have
14 been paid on the property for which such exemption is approved, the
15 city of Newington shall reimburse such person in an amount equal to
16 the amount by which such taxes exceed the taxes payable if the
17 application had been filed in a timely manner. Notwithstanding the
18 provisions of subsection (a) of section 12-94b of the general statutes,
19 the assessor of the city of Newington may submit such approved
20 exemption application to the Secretary of the Office of Policy and
21 Management together with a request for reimbursement of the tax loss
22 resulting from such exemption. Subject to the secretary's review and
23 approval of such exemption, such reimbursement shall be included in
24 the next certification the secretary makes to the Comptroller under the
25 provisions of section 12-94b of the general statutes."

26 After line 197, insert the following:

27 "Sec. 11. Notwithstanding the provisions of subparagraph (B) of
28 subdivision (72) of section 12-81 of the general statutes, any person
29 otherwise eligible for a 1998 grand list exemption pursuant to said
30 subdivision in the city of Newington except that such person failed to
31 file the required exemption application within the time period
32 prescribed, shall be regarded as having filed said application in a
33 timely manner if such person files said application not later than thirty
34 days after the effective date of this section and pays the late filing fee
35 pursuant to section 12-81k of the general statutes. Upon confirmation
36 of the receipt of such fee and verification of the exemption eligibility of
37 the machinery and equipment included in such application, the
38 assessor shall approve the exemption for such property. If taxes have
39 been paid on the property for which such exemption is approved, the
40 city of Newington shall reimburse such person in an amount equal to
41 the amount by which such taxes exceed the taxes payable if the
42 application had been filed in a timely manner. Notwithstanding the
43 provisions of subsection (a) of section 12-94b of the general statutes,
44 the assessor of the city of Newington may submit such approved
45 exemption application to the Secretary of the Office of Policy and
46 Management together with a request for reimbursement of the tax loss

47 resulting from such exemption. Subject to the secretary's review and
48 approval of such exemption, such reimbursement shall be included in
49 the next certification the secretary makes to the Comptroller under the
50 provisions of section 12-94b of the general statutes.

51 Sec. 12. Notwithstanding the provisions of subparagraph (C) of
52 subdivision (72) of section 12-81 of the general statutes, any person
53 otherwise eligible for an exemption under said subdivision, relating to
54 a manufacturing facility in the city of Waterbury pursuant to
55 subparagraph (A) of said subdivision (72) for (1) grand list year 2000,
56 except that such person failed to make application within the time
57 specified in said subparagraph (C) for said grand list year, and (2)
58 grand list year 1999, except that such person understated the value of
59 such exemption for said grand list year, may submit an application for
60 such exemptions not later than thirty days after the effective date of
61 this act. The application shall be accompanied by the fee required by
62 section 12-81k of the general statutes. Upon receipt of the application
63 and fee and verification of payment of such taxes, the municipality
64 may reimburse such person in an amount equal to the amount by
65 which such taxes exceed the taxes payable if the application had been
66 filed in a timely manner and notwithstanding the time for filing with
67 the Secretary of the Office of Policy and Management specified in
68 section 12-94b of the general statutes, shall be eligible for payment
69 pursuant to said section 12-94b.

70 Sec. 13. Notwithstanding the provisions of subparagraph (C) of
71 subdivision (72) of section 12-81 of the general statutes, any person
72 otherwise eligible for an exemption under said subdivision, relating to
73 manufacturing facilities in the town of Farmington and the city of
74 Bristol pursuant to subparagraph (A) of said subdivision (72) for grand
75 list year 2000, except that such person failed to make application
76 within the time specified in said subparagraph (C) for said grand list
77 year, may submit applications for such exemptions not later than thirty
78 days after the effective date of this act. The application shall be
79 accompanied by the fee required by section 12-81k of the general
80 statutes. Upon receipt of the application and fee and verification of

81 payment of such taxes, each municipality may reimburse such person
82 in an amount equal to the amount by which such taxes exceed the
83 taxes payable if the application had been filed in a timely manner and
84 notwithstanding the time for filing with the Secretary of the Office of
85 Policy and Management specified in section 12-94b of the general
86 statutes, shall be eligible for payment pursuant to said section 12-94b.

87 Sec. 14. Notwithstanding the provisions of subparagraph (C) of
88 subdivision (72) of section 12-81 of the general statutes, any person
89 otherwise eligible for an exemption under said subdivision, relating to
90 a manufacturing facility in the city of Stamford pursuant to
91 subparagraph (A) of said subdivision (72) for grand list year 2000,
92 except that such person failed to make application within the time
93 specified in said subparagraph (C) for said grand list year, may submit
94 an application for such exemptions not later than thirty days after the
95 effective date of this act. The application shall be accompanied by the
96 fee required by section 12-81k of the general statutes. Upon receipt of
97 the application and fee and verification of payment of such taxes, the
98 municipality may reimburse such person in an amount equal to the
99 amount by which such taxes exceed the taxes payable if the application
100 had been filed in a timely manner and notwithstanding the time for
101 filing with the Secretary of the Office of Policy and Management
102 specified in section 12-94b of the general statutes, shall be eligible for
103 payment pursuant to said section 12-94b."